



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: ONALASKA MUNICIPAL WATER UTILITY

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Principal Office: 415 MAIN STREET  
ONALASKA, WI 54650

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For the Year Ended: DECEMBER 31, 2001

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** ONALASKA MUNICIPAL WATER UTILITY**Utility Address:** 415 MAIN STREET

ONALASKA, WI 54650

**When was utility organized?** 6/14/1894**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR FRED BUEHLER**Title:** FINANCIAL SERVICES DIRECTOR/TREASURER**Office Address:**

415 MAIN STREET

ONALASKA, WI 54650

**Telephone:** (608) 781 - 9530**Fax Number:** (608) 781 - 9534**E-mail Address:** fbuehler@charter.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** CAROL A CHRISTNOVICH**Title:** MANAGER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE

P.O. BOX 1508

LA CROSSE, WI 54602

**Telephone:** (608) 784 - 7737 EXT 219**Fax Number:** (608) 785 - 2140**E-mail Address:** cchristnovich@habco.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** DENNIS ASPENSON**Title:** CHAIR**Office Address:**

415 MAIN STREET

ONALASKA, WI 54650

**Telephone:** (608) 781 - 9530**Fax Number:** (608) 781 - 9534**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** ALLAN D BROTT**Title:** PARTNER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP  
99 MILWAUKEE  
P.O. BOX 1508  
LA CROSSE, WI 54602**Telephone:** (608) 784 - 7737 EXT 219**Fax Number:** (608) 785 - 2140**E-mail Address:** abrott@habco.com**Date of most recent audit report:** 3/8/2002**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2001

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR RON LUND**Title:** PUBLIC WORKS DIRECTOR**Office Address:**415 MAIN STREET  
ONALASKA, WI 54650**Telephone:** (608) 781 - 9537**Fax Number:** (608) 781 - 9506**E-mail Address:**

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**Name of utility commission/committee:**    Onalaska Utility Committee

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**Names of members of utility commission/committee:**

MR DENNIS ASPENSON, CHAIR

MR JIM OLSON, VICE CHAIR

MR ARLYN PROKSCH, ALDERPERSON

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,447,792	1,059,552	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	548,554	462,147	<b>2</b>
Depreciation Expense (403)	299,828	281,489	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	262,373	236,403	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,110,755</b>	<b>980,039</b>	
<b>Net Operating Income</b>	<b>337,037</b>	<b>79,513</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>337,037</b>	<b>79,513</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	93,694	125,987	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>93,694</b>	<b>125,987</b>	
<b>Total Income</b>	<b>430,731</b>	<b>205,500</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>430,731</b>	<b>205,500</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	110,583	162,023	<b>14</b>
Amortization of Debt Discount and Expense (428)	88,147	6,295	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>198,730</b>	<b>168,318</b>	
<b>Net Income</b>	<b>232,001</b>	<b>37,182</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	295,224	258,042	<b>20</b>
Balance Transferred from Income (433)	232,001	37,182	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>527,225</b>	<b>295,224</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	78,525	5
INTEREST ON SPECIAL ASSESSMENTS	15,169	6
<b>Total (Acct. 419):</b>	<b>93,694</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,447,792	0	0	0	<b>1,447,792</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,447,792</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,447,792</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	222,864		<b>222,864</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	1,382		<b>1,382</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>224,246</b>	<b>0</b>	<b>224,246</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	15,034,009	14,155,505	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,515,255	2,204,513	2
<b>Net Utility Plant</b>	<b>12,518,754</b>	<b>11,950,992</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>12,518,754</b>	<b>11,950,992</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	394,458	415,814	8
Special Funds (125-128)	819,860	731,791	9
<b>Total Other Property and Investments</b>	<b>1,214,318</b>	<b>1,147,605</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	255,864	213,850	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	967,296	976,840	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	177,124	132,589	15
Other Accounts Receivable (143)	3,439	225,631	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	102,583	172,431	18
Materials and Supplies (151-163)	7,581	8,435	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,513,887</b>	<b>1,729,776</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	35,763	33,423	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>35,763</b>	<b>33,423</b>	
<b>Total Assets and Other Debits</b>	<b>15,282,722</b>	<b>14,861,796</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,708,821	2,708,821	<b>26</b>
Appropriated Earned Surplus (215)	852,982	852,982	<b>27</b>
Unappropriated Earned Surplus (216)	527,225	295,224	<b>28</b>
<b>Total Proprietary Capital</b>	<b>4,089,028</b>	<b>3,857,027</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	2,414,051	2,614,245	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>2,414,051</b>	<b>2,614,245</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	11,901	234,422	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	10,000	10,000	<b>35</b>
Taxes Accrued (236)	425	328	<b>36</b>
Interest Accrued (237)	16,626	16,096	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	6,103	4,803	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>45,055</b>	<b>265,649</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	39,572	40,537	<b>44</b>
<b>Total Deferred Credits</b>	<b>39,572</b>	<b>40,537</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	8,695,016	8,084,338	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>15,282,722</b>	<b>14,861,796</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	15,034,009	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
<b>Total Utility Plant</b>	<b>15,034,009</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,515,255	0	0	0	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>2,515,255</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>12,518,754</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,204,513				<b>2,204,513</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	299,828				<b>299,828</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	25,023				<b>25,023</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	4,609				<b>4,609</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>329,460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>329,460</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	18,718				<b>18,718</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>18,718</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,718</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,515,255</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,515,255</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	7,581	8,435	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>7,581</u>	<u>8,435</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1990 MRB issuance cost and discount	7,207	428	0	1
1991 Bond issuance cost and discount	2,343	428	0	2
1993 Bond issue cost	9,507	428	0	3
1996 MRB issuance cost and discount	1,722	428	12,644	4
2001 MRB ISSUANCE COST AND DISCOUNT	1,588	428	23,119	5
Total			35,763	
Unamortized premium on debt (251)				
NONE				6
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,708,821	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b><u>2,708,821</u></b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1990 MRB	05/01/1990	12/01/2008	7.00%	0	<b>1</b>
1991 G.O. Bonds	05/15/1991	11/15/2010	7.05%	0	<b>2</b>
1993 MRB	04/15/1993	12/01/2012	4.73%	90,294	<b>3</b>
1995 G.O. Bonds	08/01/1995	10/01/2014	5.50%	59,802	<b>4</b>
1996 MRB	04/02/1996	12/01/2015	5.28%	706,705	<b>5</b>
1998 G.O. Bonds	04/14/1998	10/01/2012	4.44%	483,750	<b>6</b>
2001 MRB	03/15/2001	12/01/2012	4.12%	1,073,500	<b>7</b>
<b>Total Bonds (Account 221):</b>				<b>2,414,051</b>	
Total Reacquired Bonds (Account 222)				0	<b>8</b>

**Net amount of bonds outstanding December 31:      2,414,051**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	328	1
<b>Accruals:</b>		
Charged water department expense	262,373	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>262,373</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	16,824	6
Social Security taxes	244,150	7
PSC Remainder Assessment	1,302	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>262,276</b>	
<b>Balance end of year</b>	<b>425</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1990 MRB	2,407	(2,407)	0	0	1
1991 GO Bonds	278	1,944	2,222	0	2
1993 MRB	3,364	6,438	6,608	3,194	3
1995 GO Bonds	887	3,431	3,478	840	4
1996 MRB	3,363	39,432	39,565	3,230	5
1998 GO Bonds	5,797	22,577	22,734	5,640	6
2001 MRB		39,168	35,446	3,722	7
<b>Subtotal</b>	<b>16,096</b>	<b>110,583</b>	<b>110,053</b>	<b>16,626</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>16,096</b>	<b>110,583</b>	<b>110,053</b>	<b>16,626</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	8,084,338	0	0	0	0	<b>8,084,338</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	93,052					<b>93,052</b>	<b>2</b>
For Mains	408,621					<b>408,621</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	85,123					<b>85,123</b>	<b>4</b>
GREENS COULEE BOOSTER CHARGE	18,576					<b>18,576</b>	<b>5</b>
NEW SPECIAL ASSESSMENTS	5,306					<b>5,306</b>	<b>6</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>7</b>
<b>Balance End of Year</b>	<b>8,695,016</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,695,016</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	509,967					<b>509,967</b>	<b>8</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	394,458	2
<b>Total (Acct. 124):</b>	<b>394,458</b>	
<b>Sinking Funds (125):</b>		
REDEMPTION FUND	27,443	3
<b>Total (Acct. 125):</b>	<b>27,443</b>	
<b>Depreciation Fund (126):</b>		
SPECIAL DEPRECIATION FUND	460,661	4
<b>Total (Acct. 126):</b>	<b>460,661</b>	
<b>Other Special Funds (128):</b>		
RESERVE FUND	331,756	5
<b>Total (Acct. 128):</b>	<b>331,756</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	177,124	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>177,124</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
MISCELLANEOUS	3,439	15
<b>Total (Acct. 143):</b>	<b>3,439</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
DUE FROM CAPITAL PROJECTS-UNSPENT BOND FUNDS	102,583	16
<b>Total (Acct. 145):</b>	<b>102,583</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
DEFERRED REVENUE	12,822	24
ACCRUED EMPLOYEE BENEFITS	26,750	25
<b>Total (Acct. 253):</b>	<b>39,572</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	14,594,757	0	0	0	<b>14,594,757</b>	<b>1</b>
Materials and Supplies	8,008	0	0	0	<b>8,008</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,359,884	0	0	0	<b>2,359,884</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	8,389,677	0	0	0	<b>8,389,677</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,853,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,853,204</b>	
Net Operating Income	337,037	0	0	0	<b>337,037</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.75%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.75%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,708,821	1
Appropriated Earned Surplus	852,982	2
Unappropriated Earned Surplus	411,224	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>3,973,027</b>	
<b>Net Income</b>		
Net Income	232,001	5
<b>Percent Return on Proprietary Capital</b>	<b>5.84%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

Various private developers contributed fixed assests to the Utility during 2001 which extended service. See footnotes to pages W-17, W-18 & W-20.

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**4. Estimated changes in revenues due to rate changes.**

Rate increase in effect for 11 months of 2001. The rates were developed to increase revenue by \$290,403 per year.

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**5. Obligations incurred or assumed, excluding commercial paper.**

See page F-14 and footnote to F-14 for new debt incurred.

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**6. Formal proceedings with the Public Service Commission.**

Approval of rate increase on January 23, 2001 in Docket #4410-WR-103.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

A/c 428 includes \$82,496 of book loss on the 2001 advance refunding.

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### Income Statement Account Details (Page F-02)

To the City Council  
City of Onalaska  
Onalaska, Wisconsin

We have compiled the accompanying balance sheets of City of Onalaska Water Utility as of December 31, 2001 and 2000, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the accompanying supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on this information.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY

La Crosse, Wisconsin  
March 15, 2002

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### Distribution of Total Payroll (Page F-05)

Increase in total labor because in 2000 the street and utility commissioner retired and was not replaced until later in the year. For 2001, there was a full year of salary paid for this position.

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### Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

The 1990 & 1993 MRB's were refinanced in 2001. In addition, the 1991 GO debt was refunded in previous years and the unamortized issue expense should have been written off and was not therefore the remaining balance was written off in 2001.

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### Bonds (Accts. 221 and 222) (Page F-14)

During 2001, the entire remaining balance of the 1990 MRB's was refunded and years 2004-2012 of the 1993 MRB's were advance refunded.

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### Interest Accrued (Acct. 237) (Page F-17)

The negative interest expense is due to the refunding of the 1990 MRB's. There was no payment of principal or interest on this debt issue prior to the refunding therefore, when the 2000 interest accrual was reversed it caused a reduction in total interest expense of \$2,407.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

good filer, 9/27/02 ele

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,409,600	1
<b>Total Sales of Water</b>	<b>1,409,600</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	6,149	2
Miscellaneous Service Revenues (471)	3,330	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	28,713	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>38,192</b>	
<b>Total Operating Revenues</b>	<b>1,447,792</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	24,694	8
Pumping Expenses (620-633)	142,931	9
Water Treatment Expenses (640-652)	53,759	10
Transmission and Distribution Expenses (660-678)	149,290	11
Customer Accounts Expenses (901-905)	34,382	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	143,498	14
<b>Total Operation and Maintenance Expenses</b>	<b>548,554</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	299,828	15
Amortization Expense (404-407)		16
Taxes (408)	262,373	17
<b>Total Other Operating Expenses</b>	<b>562,201</b>	
<b>Total Operating Expenses</b>	<b>1,110,755</b>	
<b>NET OPERATING INCOME</b>	<b>337,037</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	4,836	454,268	813,308	4
Commercial	407	227,191	258,980	5
Industrial	6	4,284	4,551	6
<b>Total Metered Sales to General Customers (461)</b>	<b>5,249</b>	<b>685,743</b>	<b>1,076,839</b>	
Private Fire Protection Service (462)	45		12,370	7
Public Fire Protection Service (463)	1		279,192	8
Other Sales to Public Authorities (464)	46	38,634	39,445	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	811	1,754	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>5,342</b>	<b>725,188</b>	<b>1,409,600</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
CITY OF LA CROSSE	NORTH KINNEY COULEE	811	1,754	1
<b>Total</b>		<b>811</b>	<b>1,754</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	279,192	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>279,192</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,149	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>6,149</b>	
<b>Miscellaneous Service Revenues (471):</b>		
TRANSFER FEES	3,205	7
MISCELLANEOUS	125	8
<b>Total Miscellaneous Service Revenues (471)</b>	<b>3,330</b>	
<b>Rents from Water Property (472):</b>		
NONE		9
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	25,060	11
<b>Other (specify):</b>		
NONE		12
AM-1 METER CHARGES	3,653	13
<b>Total Other Water Revenues (474)</b>	<b>28,713</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		14
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	23,908	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)	786	13
<b>Total Source of Supply Expenses</b>	<b>24,694</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	94,925	17
Pumping Labor and Expenses (624)	37,778	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	1,465	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	8,763	25
<b>Total Pumping Expenses</b>	<b>142,931</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	35,745	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	10,409	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	212	32
Maintenance of Water Treatment Equipment (652)	7,393	33
<b>Total Water Treatment Expenses</b>	<b>53,759</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	99,021	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	24,998	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	12,476	43
Maintenance of Transmission and Distribution Mains (673)	4,461	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	4,533	46
Maintenance of Meters (676)	363	47
Maintenance of Hydrants (677)	2,620	48
Maintenance of Miscellaneous Plant (678)	818	49
<b>Total Transmission and Distribution Expenses</b>	<b>149,290</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		50
Meter Reading Labor (902)	4,419	51
Customer Records and Collection Expenses (903)	25,246	52
Uncollectible Accounts (904)		53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	4,717	54
<b>Total Customer Accounts Expenses</b>	<b>34,382</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	22,083	56
Office Supplies and Expenses (921)	3,038	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	22,713	59
Property Insurance (924)	7,367	60
Injuries and Damages (925)	6,045	61
Employee Pensions and Benefits (926)	63,225	62
Regulatory Commission Expenses (928)	378	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	13,183	65
Rents (931)		66
Maintenance of General Plant (932)	5,466	67
<b>Total Administrative and General Expenses</b>	<b>143,498</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>548,554</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		251,954	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,804	2
<b>Net property tax equivalent</b>		<b>244,150</b>	
Social Security		16,920	3
PSC Remainder Assessment		1,303	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>262,373</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse	La Crosse			1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.205320	0.205320			3
County tax rate	mills		4.315320	4.315320			4
Local tax rate	mills		7.272380	7.272380			5
School tax rate	mills		12.165736	9.680820			6
Voc. school tax rate	mills		2.470199	2.470199			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>26.428955</b>	<b>23.944039</b>			10
Less: state credit	mills		1.395750	1.395752			11
<b>Net tax rate</b>	mills		<b>25.033205</b>	<b>22.548287</b>			12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.272380</b>	<b>7.272380</b>			14
<b>Combined School Tax Rate</b>	mills		<b>14.635935</b>	<b>12.151019</b>			15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			16
<b>Total Local &amp; School Tax</b>	mills		<b>21.908315</b>	<b>19.423399</b>			17
<b>Total Tax Rate</b>	mills		<b>26.428955</b>	<b>23.944039</b>			18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.828951</b>	<b>0.811200</b>			19
<b>Total tax net of state credit</b>	mills		<b>25.033205</b>	<b>22.548287</b>			20
<b>Net Local and School Tax Rate</b>	mills		<b>20.751306</b>	<b>18.291165</b>			21
Utility Plant, Jan. 1	\$	<b>14,155,505</b>	263,942	13,891,563			22
Materials & Supplies	\$	<b>8,435</b>	0	8,435			23
<b>Subtotal</b>	\$	<b>14,163,940</b>	<b>263,942</b>	<b>13,899,998</b>			24
Less: Plant Outside Limits	\$	<b>148,565</b>	0	148,565			25
<b>Taxable Assets</b>	\$	<b>14,015,375</b>	<b>263,942</b>	<b>13,751,433</b>			26
Assessment Ratio	dec.		0.980339	0.980339			27
<b>Assessed Value</b>	\$	<b>13,739,819</b>	<b>258,753</b>	<b>13,481,066</b>			28
<b>Net Local &amp; School Rate</b>	mills		<b>20.751306</b>	<b>18.291165</b>			29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>251,954</b>	<b>5,369</b>	<b>246,584</b>			30
Tax Equivalent per 1994 PSC Report	\$	195,839					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>251,954</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	791		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	298,220		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>299,011</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	35,000		12
Structures and Improvements (321)	442,637		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	45,529		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	639,971		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,439		20
<b>Total Pumping Plant</b>	<b>1,166,576</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	34,193		23
<b>Total Water Treatment Plant</b>	<b>34,193</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	72,086		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			791	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			298,220	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>299,011</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			35,000	12
Structures and Improvements (321)			442,637	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			45,529	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			639,971	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,439	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,166,576</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			34,193	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>34,193</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			72,086	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,874,067		26
Transmission and Distribution Mains (343)	7,219,743	446,005	27
Fire Mains (344)	0		28
Services (345)	1,491,306	95,845	29
Meters (346)	815,578	189,076	30
Hydrants (348)	896,630	99,883	31
Other Transmission and Distribution Plant (349)	489		32
<b>Total Transmission and Distribution Plant</b>	<b>12,369,899</b>	<b>830,809</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	16,221		35
Computer Equipment (391.1)	51,218	4,434	36
Transportation Equipment (392)	70,045	44,491	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	35,676	16,083	39
Laboratory Equipment (395)	5,747		40
Power Operated Equipment (396)	50,481		41
Communication Equipment (397)	56,438	207	42
SCADA Equipment (397.1)	0	1,198	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>285,826</b>	<b>66,413</b>	
<b>Total utility plant in service directly assignable</b>	<b>14,155,505</b>	<b>897,222</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>14,155,505</b>	<b>897,222</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			1,874,067	26
Transmission and Distribution Mains (343)			7,665,748	27
Fire Mains (344)			0	28
Services (345)	977		1,586,174	29
Meters (346)	392		1,004,262	30
Hydrants (348)	1,073		995,440	31
Other Transmission and Distribution Plant (349)			489	32
<b>Total Transmission and Distribution Plant</b>	<b>2,442</b>	<b>0</b>	<b>13,198,266</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			16,221	35
Computer Equipment (391.1)			55,652	36
Transportation Equipment (392)	16,276		98,260	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			51,759	39
Laboratory Equipment (395)			5,747	40
Power Operated Equipment (396)			50,481	41
Communication Equipment (397)			56,645	42
SCADA Equipment (397.1)			1,198	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>16,276</b>	<b>0</b>	<b>335,963</b>	
<b>Total utility plant in service directly assignable</b>	<b>18,718</b>	<b>0</b>	<b>15,034,009</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>18,718</b>	<b>0</b>	<b>15,034,009</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			<b>1</b>
Collecting and Impounding Reservoirs (312)	0			<b>2</b>
Lake, River and Other Intakes (313)	0			<b>3</b>
Wells and Springs (314)	159,021	2.90%	8,648	<b>4</b>
Infiltration Galleries and Tunnels (315)	0			<b>5</b>
Supply Mains (316)	0			<b>6</b>
Other Water Source Plant (317)	0			<b>7</b>
<b>Total Source of Supply Plant</b>	<b>159,021</b>		<b>8,648</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	120,134	3.20%	14,164	<b>8</b>
Boiler Plant Equipment (322)	0			<b>9</b>
Other Power Production Equipment (323)	1,002	4.40%	2,003	<b>10</b>
Steam Pumping Equipment (324)	0			<b>11</b>
Electric Pumping Equipment (325)	219,159	4.40%	28,159	<b>12</b>
Diesel Pumping Equipment (326)	0			<b>13</b>
Hydraulic Pumping Equipment (327)	0			<b>14</b>
Other Pumping Equipment (328)	2,773	4.40%	151	<b>15</b>
<b>Total Pumping Plant</b>	<b>343,068</b>		<b>44,477</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			<b>16</b>
Water Treatment Equipment (332)	19,827	6.00%	2,052	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>19,827</b>		<b>2,052</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			<b>18</b>
Distribution Reservoirs and Standpipes (342)	293,531	1.90%	35,607	<b>19</b>
Transmission and Distribution Mains (343)	545,707	1.30%	96,756	<b>20</b>
Fire Mains (344)	0			<b>21</b>
Services (345)	252,284	2.90%	44,623	<b>22</b>
Meters (346)	216,829	5.50%	50,046	<b>23</b>
Hydrants (348)	126,290	2.20%	20,813	<b>24</b>
Other Transmission and Distribution Plant (349)	489	5.00%	0	<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,435,130</b>		<b>247,845</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					167,669	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	167,669	
321					134,298	8
322					0	9
323					3,005	10
324					0	11
325					247,318	12
326					0	13
327					0	14
328					2,924	15
	0	0	0	0	387,545	
331					0	16
332					21,879	17
	0	0	0	0	21,879	
341					0	18
342					329,138	19
343					642,463	20
344					0	21
345	977				295,930	22
346	392				266,483	23
348	1,073		2,834		148,864	24
349					489	25
	2,442	0	2,834	0	1,683,367	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			<b>26</b>
Office Furniture and Equipment (391)	13,150	5.80%	941	<b>27</b>
Computer Equipment (391.1)	51,218	26.70%	1,184	<b>28</b>
Transportation Equipment (392)	63,027	13.30%	11,192	<b>29</b>
Stores Equipment (393)	0		0	<b>30</b>
Tools, Shop and Garage Equipment (394)	19,179	5.80%	2,536	<b>31</b>
Laboratory Equipment (395)	3,213	5.80%	333	<b>32</b>
Power Operated Equipment (396)	50,481	7.50%	0	<b>33</b>
Communication Equipment (397)	47,199	12.10%	5,643	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>247,467</b>		<b>21,829</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,204,513</b>		<b>324,851</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,204,513</b>		 <b>324,851</b>	



## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					14,091	27
391.1					52,402	28
392	16,276		1,775		59,718	29
393					0	30
394					21,715	31
395					3,546	32
396					50,481	33
397					52,842	34
397.1					0	35
398					0	36
399					0	37
	<b>16,276</b>	<b>0</b>	<b>1,775</b>	<b>0</b>	<b>254,795</b>	
	<b>18,718</b>	<b>0</b>	<b>4,609</b>	<b>0</b>	<b>2,515,255</b>	
					<b>0</b>	<b>38</b>
	<b>18,718</b>	<b>0</b>	<b>4,609</b>	<b>0</b>	<b>2,515,255</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			46,073	<b>46,073</b>	1
February			40,956	<b>40,956</b>	2
March			45,557	<b>45,557</b>	3
April			47,028	<b>47,028</b>	4
May			63,119	<b>63,119</b>	5
June			78,660	<b>78,660</b>	6
July			156,988	<b>156,988</b>	7
August			106,447	<b>106,447</b>	8
September			58,336	<b>58,336</b>	9
October			49,129	<b>49,129</b>	10
November			42,994	<b>42,994</b>	11
December			44,743	<b>44,743</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>780,030</b>	<b>780,030</b>	
Less: Water sold				725,188	13
Volume pumped but not sold				<b>54,842</b>	14
Volume sold as a percent of volume pumped				<b>93%</b>	15
Volume used for water production, water quality and system maintenance				10,787	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>10,787</b>	19
Volume pumped but unaccounted for				<b>44,055</b>	20
Percent of water lost				<b>6%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				7,838	23
Date of maximum: 7/15/2001					24
Cause of maximum:					25
Very dry-heavy sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,011	26
Date of minimum: 2/26/2001					27
Total KWH used for pumping for the year				979,884	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
504 VILAS STREET	6	155	18	246,700	Yes	<b>1</b>
504 MONICA LANE	7	160	26	459,150	Yes	<b>2</b>
OAK AVE N & GROVE ST	8	160	26	666,600	Yes	<b>3</b>
840 11TH AVE SOUTH	9	160	26	496,900	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2	#3	<b>1</b>
Location	2WAY & GRAND VIEW BLVD	3041 EAST MAIN STREET	1867 BEAR PAW PLACE	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	PACO	AURORA	US	<b>5</b>
Year Installed	1986	1998	2000	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	600	1,000	1,500	<b>8</b>
Pump Motor or Standby Engine Mfr	PACO	SPECTRUM 100	KOHLER	<b>10</b>
Year Installed	1986	1998	2000	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	120	120	170	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#6	#7	#8	<b>14</b>
Location	VILAS ST	MONICA LN	OAK AVE & GROVE ST	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	US	US	US	<b>18</b>
Year Installed	1971	1972	1979	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	960	2,300	1,970	<b>21</b>
Pump Motor or Standby Engine Mfr	US	US	WAUKESHA	<b>23</b>
Year Installed	1971	1972	1979	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	100	250	250	<b>26</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#9			<b>1</b>
Location	840 11TH AVE SOUTH			<b>2</b>
Purpose	P			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	US			<b>5</b>
Year Installed	1987			<b>6</b>
Type	CENTRIFUGAL			<b>7</b>
Actual Capacity (gpm)	2,690			<b>8</b>
Pump Motor or Standby Engine Mfr	US			<b>10</b>
Year Installed	1987			<b>11</b>
Type	ELECTRIC			<b>12</b>
Horsepower	300			<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1966	1979	1987	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	146	139	146	10
				11
Total capacity in gallons (actual)	600,000	600,000	750,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#4	#5	1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4
Year constructed	1996	1998	5
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	6
Elevation difference in feet (See Headnote 3.)	1	119	7
Total capacity in gallons (actual)	225,000	1,100,000	8
<b>WATER TREATMENT PLANT</b>			9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	13
Is a corrosion control chemical used (yes, no)?	Y	Y	14
Is water fluoridated (yes, no)?	Y	Y	15



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	5,384	0	0	0	5,384	1
A	D	4.000	900	0	0	0	900	2
M	D	4.000	11,105	0	0	0	11,105	3
A	D	6.000	2,890	0	0	0	2,890	4
M	D	6.000	212,342	3,349	0	0	215,691	5
M	D	8.000	66,226	2,676	0	0	68,902	6
M	D	10.000	21,742	2,375	0	0	24,117	7
M	D	12.000	106,023	9,326	0	0	115,349	8
M	D	16.000	17,606	802	0	0	18,408	9
<b>Total Within Municipality</b>			<b>444,218</b>	<b>18,528</b>	<b>0</b>	<b>0</b>	<b>462,746</b>	
<b>Total Utility</b>			<b>444,218</b>	<b>18,528</b>	<b>0</b>	<b>0</b>	<b>462,746</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,886	4	4	0	1,886		1
M	1.000	2,583	191	4	0	2,770	460	2
M	1.250	52	0	0	0	52		3
M	1.500	160	2	0	0	162	3	4
M	2.000	102	1	0	0	103		5
M	3.000	2	0	1	0	1		6
M	4.000	31	0	0	0	31		7
M	6.000	53	1	0	0	54		8
M	8.000	18	0	0	0	18		9
M	10.000	3	0	0	0	3		10
M	12.000	2	0	0	0	2		11
<b>Total Utility</b>		<b>4,892</b>	<b>199</b>	<b>9</b>	<b>0</b>	<b>5,082</b>	<b>463</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,647	114	29	(32)	<b>4,700</b>	733	<b>1</b>
0.750	259	48	0	0	<b>307</b>	31	<b>2</b>
1.000	245	18	0	0	<b>263</b>	17	<b>3</b>
1.250	3	0	1	0	<b>2</b>	0	<b>4</b>
1.500	76	4	1	0	<b>79</b>	1	<b>5</b>
2.000	79	0	0	(1)	<b>78</b>	0	<b>6</b>
3.000	13	0	0	3	<b>16</b>	0	<b>7</b>
4.000	7	0	0	0	<b>7</b>	0	<b>8</b>
<b>Total:</b>	<b>5,329</b>	<b>184</b>	<b>31</b>	<b>(30)</b>	<b>5,452</b>	<b>782</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,500	121	2	7	0	70	<b>4,700</b>	<b>1</b>
0.750	259	25	0	1	0	22	<b>307</b>	<b>2</b>
1.000	96	132	4	11	0	20	<b>263</b>	<b>3</b>
1.250	0	2	0	0	0	0	<b>2</b>	<b>4</b>
1.500	2	69	0	6	0	2	<b>79</b>	<b>5</b>
2.000	0	58	0	16	0	4	<b>78</b>	<b>6</b>
3.000	0	6	0	4	0	6	<b>16</b>	<b>7</b>
4.000	1	3	0	3	0	0	<b>7</b>	<b>8</b>
<b>Total:</b>	<b>4,858</b>	<b>416</b>	<b>6</b>	<b>48</b>	<b>0</b>	<b>124</b>	<b>5,452</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	818	40	2		856	2
<b>Total Fire Hydrants</b>	<b>818</b>	<b>40</b>	<b>2</b>	<b>0</b>	<b>856</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year: 762

Number of distribution system valves end of year: 1,192

Number of distribution valves operated during year: 720

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

A/c 614 & a/c 665: Balance in this account in prior year should have been coded to account 665.

A/c 623: Higher energy costs in 2001.

A/c 660: Wage increases and additional City employees assigned to Water dept

A/c 672: Cleaned and inspected 2 reservoirs in 2001.

A/c 923: Wellhead protection costs of \$17,441 and single audit in 2001.

A/c 926: Significant increase in insurance costs and additional employees; mean increase in benefits including insurance and WRS.

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### Accumulated Provision for Depreciation - Water (Page W-10)

Accumulated depreciation on computers is not a formula because prior to 2001 additions, the account was fully depreciated.

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### Water Mains (Page W-17)

The mains were financed as follows:

Utility financed 170' (thru special assessments based on actual cost)

Developer financed 18,358'

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### Water Services (Page W-18)

The new services were financed as follows:

Developer financed 183

Utility financed 3 (through special assessments based on actual costs)

Customer financed 13

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### Meters (Page W-19)

The adjustments were for property record corrections.

The 4" residential meter is a very wealthy customer who has a mini golf course on his property, a sprinkler system and an indoor pool.

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### Hydrants and Distribution System Valves (Page W-20)

The number of system valves at end of year is an accurate count. Prior year amounts were not accurate.

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